ABSTRACT OF THE DISCLOSURE

Compounds useful as inhibitors of PDE4 in the treatment of diseases regulated by the activation and degranulation of eosinophils, especially asthma, chronic bronchitis, and chronic obstructuive pulmonary disease, of the formula:

$$\begin{array}{c|c} & O & R^3 & R^2 \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & \\ & & & \\ & & \\ & & & \\$$

wherein J is 0 or 1, \mathbf{k} is 0 or 1, \mathbf{m} is 0, 1, or 2; \mathbf{n} is 1 or 2; \mathbf{A} is selected from the partial Formulas:

where \mathbf{q} is 1, 2, or 3, \mathbf{W}^3 is $-O-: -N(\mathbf{R}^9)-:$ or $-OC(=O)-: \mathbf{R}^7$ is selected from $-H: -(C_4-C_6)$ alkyl. 10 -(C₂-C₆) alkenyl, or -(C₂-C₆) alkynyl substituted by 0 to 3 substituents R¹⁰; -(CH₂)_u-(C₃-C₇) cycloalkyl where u is 0, 1 or 2, substituted by 0 to 3 R¹⁰; and phenyl or benzyl substituted by 0 to 3 R14; R8 is tetrazol-5-yl; 1,2,4-triazol-3-yl; 1,2,4-triazol-3-on-5-yl; 1,2,3triazol-5-yl; imidazol-2-yl; imidazol-4-yl; imidazolidin-2-on-4-yl; 1,3,4-oxadiazolyl; 1,3,4-15 oxadiazol-2-on-5-yl; 1,2,4-oxadiazol-3-yl; 1,2,4-oxadiazol-5-on-3-yl; 1,2,4-oxadiazol-5-yl; 1,2,4-oxadiazol-3-on-5-vl; 1,2,5-thiadiazolvl; 1,3,4-thiadiazolvl; morpholinyl; parathiazinyl; oxazolyl; isoxazolyl; thiazolyl; isothiazolyl; pyrrolyl; pyrazolyl; succinimidyl; glutarimidyl; pyrrolidonyl; 2-piperidonyl; 2-pyridonyl; 4-pyridonyl; pyridazin-3-onyl; pyrimidinyl; pyrazinyl; pyridazinyl; indolyl; indolyl; isoindolinyl; benzo[b]furanyl; 2.3-dihydrobenzofuranyl; 20 1,3-dihydroisobenzofuranyl; 2H-1-benzopyranyl; 2-H-chromenyl; chromanyl; benzothienyl; 1H-indazolyl; benzimidazolyl; benzoxazolyl; benzisoxazolyl; benzothiazolyl; benzotriazolyl; benzotriazinyl; phthalazinyl; 1,8-naphthyridinyl; quinolinyl; isoquinolinyl; quinazolinyl; quinoxalinyl; pyrazolo[3,4-d]pyrimidinyl; pyrimido[4,5-d]pyrimidinyl; imidazo[1,2-a]pyridinyl; pyridopyridinyl; pteridinyl; or 1H-purinyl; or A is selected from phosphorous and sulfur acid groups; W is -O—; $-S(=O)_t$ — , where t is 0, 1, or 2; or $-N(R^3)$ —; Y is $=C(R^1_\circ)$ —. or 25

or a pharmaceutically acceptable salt thereof.

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